



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Assembly Bill 162

**Assembly Substitute
Amendment 1**

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Under *current law*, if a person who was issued a sales tax rebate check by the Department of Revenue (DOR) did not cash the check by December 31, 2000, the right to the rebate lapses.

Assembly Substitute Amendment 1 would delete this language from the statute, with the result that sales tax rebate checks that were issued by the DOR but not cashed within one year would be treated as canceled checks under s. 20.912, Stats. Under this statutory section, a check issued upon the funds of the state which is not cashed within one year after it is issued is canceled, but is reissued if it is presented for payment within six years of the date of issuance.

Assembly Substitute Amendment 1 was recommended for passage by the Assembly Committee on Ways and Means by a vote of Ayes, 12, Noes, 0, on May 9, 2001.

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